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ELLIOTT & ELLIOTT, P.A.

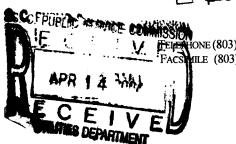
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SCOTT ELLIOTT

April 13, 2004



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VIA HAND DELIVERY

The Honorable Bruce F. Duke Executive Director Public Service Commission of South Carolina Post Office Drawer 11649 Columbia, South Carolina 29211

RE:

Revision by United Telephone Company of the Carolinas to its Access Tariff and request for Universal Service Funding pursuant to Commission Order No. 2001-419-C in Docket No. 97-239-C

Dear Mr. Duke:

Enclosed herewith are the original and 15 copies of Exhibit B to the tariff revision filed on behalf of United Telephone Company of the Carolinas ("Sprint"). This attachment is the Sprint cost study in support of its Universal Service Fund filing. The materials contained in Exhibit B are highly proprietary and confidential in nature, and therefore Sprint has marked them accordingly. Sprint respectfully requests that Exhibit B be permitted to be filed under seal with no public disclosure. If the Commission is approached to release such information, Sprint is willing to enter into an appropriate protective agreement with any requesting party in order to ensure that this information is kept confidential.

Please note that Sprint is requesting that both Exhibit A (filed under separate cover) and Exhibit B be given confidential treatment by the Commission, and that the appropriate order be issued to ensure such protection. If you have any questions concerning the filing of Exhibit B, please call Edward Phillips at (919) 554-7870.

Sincerely yours

Scott Elliott

SE/jcl Enclosures

cc:

H. Edward Phillips, Esquire

Cheryl Sweitzer Parties of Record